

# FEE TRANSMITTAL

## for FY 2003

Effective 01/01/2003. Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.27

<b>TOTAL AMOUNT OF PAYMENT</b>	<b>(\$)</b>	<b>860.00</b>
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<b>Complete if Known</b>	
Application Number	09/982,953
Filing Date	October 22, 2001
First Named Inventor	Allen McTeer
Examiner Name	D. Owens
Art Unit	2811
Attorney Docket No.	M4065.0247/P247-A

**METHOD OF PAYMENT** (check all that apply)

<input type="checkbox"/>	Check	<input checked="" type="checkbox"/>	Credit Card	<input type="checkbox"/>	Money Order	<input type="checkbox"/>	Other	<input type="checkbox"/>	None
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☒ Deposit Account:

Deposit  
Account  
Number

04-1073

Deposit  
Account  
Name

Dickstein Shapiro Morin &  
Oshinsky LLP

The Director is authorized to: (check all that apply)

☒ Charge fee(s) indicated below      ☒ Credit any overpayments

☐ Charge any additional fee(s) during the pendency of this application.

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

### FEE CALCULATION

### 1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage of completion method</b> for long-term contracts, recognizing revenue as work progresses. Small entities often use the <b>cost of sales method</b>, recognizing revenue only when the contract is completed.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities typically use the <b>cost of sales method</b> for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. <b>Inventory Valuation</b></p> <p>Large entities use <b>FIFO (First In, First Out)</b> for inventory valuation, which is required by GAAP. Small entities may use <b>LIFO (Last In, First Out)</b> for tax purposes, which is not required by GAAP.</p>	<p>2. <b>Inventory Valuation</b></p> <p>Small entities may use <b>LIFO (Last In, First Out)</b> for tax purposes, which is not required by GAAP.</p>
<p>3. <b>Depreciation</b></p> <p>Large entities use <b>MACRS (Modified Accelerated Cost Recovery System)</b> for depreciation, which is required by GAAP. Small entities may use <b>straight-line depreciation</b> for tax purposes, which is not required by GAAP.</p>	<p>3. <b>Depreciation</b></p> <p>Small entities may use <b>straight-line depreciation</b> for tax purposes, which is not required by GAAP.</p>
<p>4. <b>Lease Accounting</b></p> <p>Large entities use <b>ASC 842 (Leases)</b> for lease accounting, which is required by GAAP. Small entities may use <b>ASC 840 (Leases)</b> for tax purposes, which is not required by GAAP.</p>	<p>4. <b>Lease Accounting</b></p> <p>Small entities may use <b>ASC 840 (Leases)</b> for tax purposes, which is not required by GAAP.</p>
<p>5. <b>Goodwill Impairment</b></p> <p>Large entities use <b>ASC 350 (Intangibles)</b> for goodwill impairment testing, which is required by GAAP. Small entities may use <b>ASC 350 (Intangibles)</b> for tax purposes, which is not required by GAAP.</p>	<p>5. <b>Goodwill Impairment</b></p> <p>Small entities may use <b>ASC 350 (Intangibles)</b> for tax purposes, which is not required by GAAP.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	750	2001	375	Utility filing fee	
1002	330	2002	165	Design filing fee	
1003	520	2003	260	Plant filing fee	
1004	750	2004	375	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

<b>SUBTOTAL (1)</b>	<b>(\$)</b>	<b>0.00</b>
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## 2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

	Extra Claims	Fee from below	Fee Paid
Total Claims	...	x	=
Independent Claims	...	x	=
Multiple Dependent			=

<b>SUBTOTAL (2)</b>	<b>(\$)</b>	<b>0 00</b>
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\*\*or number previously paid, if greater; For Reissues, see above

**FEE CALCULATION** (continued)

### 3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. <b>Revenue Recognition</b></p> <p>Large entities use the <b>percentage-of-completion</b> method, which recognizes revenue and profit as the contract progresses. This method requires estimating the total contract value and the percentage of completion at each reporting date. It is more complex and subjective, often leading to earnings management.</p> <p>Small entities typically use the <b>cost-of-sales</b> method, which recognizes revenue only when the contract is completed. This method is simpler and less prone to manipulation.</p>	<p>1. <b>Revenue Recognition</b></p> <p>Small entities use the <b>cost-of-sales</b> method, which recognizes revenue only when the contract is completed. This method is simpler and less prone to manipulation.</p>
<p>2. <b>Asset Impairment</b></p> <p>Large entities must test for impairment of long-lived assets (property, plant, and equipment) and intangible assets (patents, trademarks, etc.) annually or more frequently if events or changes in circumstances indicate that impairment may exist. This process is complex and requires significant judgment.</p> <p>Small entities are exempt from the annual impairment testing requirement for long-lived assets, but they must still recognize impairment if events or changes in circumstances indicate that impairment may exist.</p>	<p>2. <b>Asset Impairment</b></p> <p>Small entities are exempt from the annual impairment testing requirement for long-lived assets, but they must still recognize impairment if events or changes in circumstances indicate that impairment may exist.</p>
<p>3. <b>Goodwill Impairment</b></p> <p>Large entities must test for impairment of goodwill annually or more frequently if events or changes in circumstances indicate that impairment may exist. This process is complex and requires significant judgment.</p> <p>Small entities are exempt from the annual goodwill impairment testing requirement, but they must still recognize impairment if events or changes in circumstances indicate that impairment may exist.</p>	<p>3. <b>Goodwill Impairment</b></p> <p>Small entities are exempt from the annual goodwill impairment testing requirement, but they must still recognize impairment if events or changes in circumstances indicate that impairment may exist.</p>
<p>4. <b>Lease Accounting</b></p> <p>Large entities use the <b>lease liability</b> method, which recognizes a lease liability on the balance sheet and a lease expense on the income statement. This method is more complex and requires significant judgment.</p> <p>Small entities use the <b>lease expense</b> method, which recognizes a lease expense on the income statement but does not recognize a lease liability on the balance sheet. This method is simpler and less prone to manipulation.</p>	<p>4. <b>Lease Accounting</b></p> <p>Small entities use the <b>lease expense</b> method, which recognizes a lease expense on the income statement but does not recognize a lease liability on the balance sheet. This method is simpler and less prone to manipulation.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	110.00
1252	410	2252	205	Extension for reply within second month	
1253	930	2253	465	Extension for reply within third month	
1254	1,450	2254	725	Extension for reply within fourth month	
1255	1,970	2255	985	Extension for reply within fifth month	
1401	320	2401	160	Notice of Appeal	
1402	320	2402	160	Filing a brief in support of an appeal	
1403	280	2403	140	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,300	2453	650	Petition to revive - unintentional	
1501	1,300	2501	650	Utility issue fee (or reissue)	
1502	470	2502	235	Design issue fee	
1503	630	2503	315	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	750	2809	375	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	750	2810	375	For each additional invention to be examined (37CFR 1.129(b))	
1801	750	2801	375	Request for Continued Examination (RCE)	750.00
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify) \_\_\_\_\_

\*Reduced by Basic Filing Fee Paid

SUBTOTAL (3)	(\$)	860.00
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## SUBMITTED BY

Name (Print/Type)	Thomas J. D'Amico
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Registration No.  
(Attorney/Agent)

28,371

(Complete (if applicable))

Telephone	(202) 828-2232
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*Signature*

Date \_\_\_\_\_

September 5, 2003

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PTO/SB/30 (08-03)  
Approved for use through 07/31/2006. OMB 0651-0031  
U.S. Patent and Trademark Office; U.S. DEPARTMENT OF COMMERCE  
Under the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number.

<b>Request For Continued Examination (RCE) Transmittal</b>  Address to: MS RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450	<b>Application Number</b>	09/982,953
	<b>Filing Date</b>	October 22, 2001
	<b>First Named Inventor</b>	Allen McTeer
	<b>Art Unit</b>	2811
	<b>Examiner Name</b>	D. Owens
	<b>Attorney Docket No.</b>	M4065.0247/P247-A

**This is a Request for Continued Examination (RCE) under 37 CFR 1.114 of the above-identified application.**  
Request for Continued Examination (RCE) practice under 37 CFR 1.114 does not apply to any utility or plant application filed prior to June 8, 1995, or to any design application.

1. **Submission required under 37 CFR 1.114** Note: If the RCE is proper, any previously filed unentered amendments and amendments enclosed with the RCE will be entered in the order in which they were filed unless applicant instructs otherwise. If applicant does not wish to have any previously filed unentered amendment(s) entered, applicant must request non-entry of such amendment(s).

a. ☒ Previously submitted. If a final Office action is outstanding, any amendments filed after the final Office action may be considered as a submission even if this box is not checked.

i. ☐ Consider the arguments in the Appeal Brief or Reply Brief previously filed on \_\_\_\_\_

ii. ☒ Other Amendment dated August 11, 2003

b. ☐ Enclosed

i. ☐ Amendment/Reply

iii. ☐ Information Disclosure Statement (IDS)

ii. ☐ Affidavit(s)/Declaration(s)

iv. ☐ Other \_\_\_\_\_

2. **Miscellaneous**

a. ☐ Suspension of action on the above-identified application is requested under 37 CFR 1.103(c) for a period of \_\_\_\_\_ months. (Period of suspension shall not exceed 3 months; Fee under 37 CFR 1.17(i) required)

b. ☐ Other \_\_\_\_\_

3. **Fees** The RCE fee under 37 CFR 1.17(e) is required by 37 CFR 1.114 when the RCE is filed.

a. ☐ The Director is hereby authorized to charge the following fees, or credit any overpayments, Deposit Account No. \_\_\_\_\_

i. ☒ RCE fee required under 37 CFR 1.17(e)

ii. ☒ Extension of time fee (37 CFR 1.136 and 1.17)

iii. ☐ Other \_\_\_\_\_

b. ☐ Check in the amount of \$ \_\_\_\_\_ enclosed

c. ☒ Payment by credit card (Form PTO-2038 enclosed)

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TECHNOLOGY CENTER 2800

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT REQUIRED			
Name (Print/Type)	Thomas J. D'Amico	Registration No. (Attorney/Agent)	28,371
Signature		Date	September 5, 2003

09/08/2003 CCHAU1 00000110 09982953

02 FC:1801

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